



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

**This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document Reviewed (include title):

**WAC 458-19-080 "City annexed by fire protection and/or library districts"**

Date last reviewed: **September 1998**

Current Reviewer: **Kim M. Qually**

Date current review completed: **December 27, 2001**

Is this document being reviewed at this time because of a taxpayer or association request?

**YES** ☐ **NO** ☒

**1. Briefly describe the subject matter of the rule(s):**

**WAC 458-19-080 explains how levies are calculated when a city or town annexes a fire protection and/or library district. It describes the process used to arrive at the proper levy rate for such a city or town.**

**2. Related statutes, interpretive statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
<b>X</b>		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	<b>X</b>	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	<b>X</b>	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
		Are there any changes to the recommendations in the previous review of this



	rule with respect to any of the types of documents noted above?
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If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**The levy limit of 106% is mentioned throughout the rule is now incorrect. The passage of Referendum 47 (1997) and Initiative 747 (2001) both change this limit. The rule needs to be updated to reflect current law.**

**3. Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner. **None**

**4. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 27.12.390 “Annexation of city or town into library district--Tax levies;”**

**RCW 41.16.060 “Tax levy for fund;”**

**RCW 52.04.081 “Annexation of contiguous city or town--Annual tax levies—Limitations;”**

**RCW 84.52.712 “Reduction of city levy if part of library district. See RCW 27.12.390;” and**

**RCW 84.52.769 “Reduction of city levy if part of fire protection district. See RCW 52.04.081.”**

Interpretive statements (e.g., ETAs and PTAs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents: **None**

**5. Review Recommendation:**

**X** **Amend**



- \_\_\_\_\_ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)
- \_\_\_\_\_ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- \_\_\_\_\_ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

**The rule needs to be updated to reflect the new levy limit as set forth in Referendum 47 and Initiative 747.**

**6. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

- \_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4